

অসম



ৰাজপত্ৰ

# THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্রাপ্ত কৰ্ত্তৃত্বৰ দ্বাৰা প্রকাশিত

PUBLISHED BY THE AUTHORITY

নং 173 দিশপুৰ, সোমবাৰ, 4 মে', 2020, 14 ব'হাগ, 1942 (শক)

No. 173 Dispur, Monday, 4th May, 2020, 14th Vaisakha, 1942 (S. E.)

GOVERNMENT OF ASSAM  
ORDERS BY THE GOVERNOR  
FINANCE (TAXATION) DEPARTMENT

## NOTIFICATION-STATE TAX

The 17th March, 2020

**No. FTX/56/2017/Pt-III/419.**- In exercise of the powers conferred by sub-rule (4) of rule 48 of the Assam Goods and Services Tax Rules, 2017 (hereinafter referred to as the "said Rules"), the Governor of Assam, on the recommendations of the Council, hereby pleased to notify registered person, whose aggregate turnover in a financial year exceeds one hundred crore rupees, as a class of registered person who shall prepare invoice in terms of sub-rule (4) of rule 48 of the said Rules in respect of supply of goods or services or both to a registered person.

This notification shall come into force from the 1st day of April, 2020.

S. JAGANNATHAN,  
Commissioner & Secretary to the Government of Assam,  
Finance Department.